

# **EXHIBIT 27**

**Cody Whittington**

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**From:** Cruikshank, Ken [Ken.Cruikshank@yorkisg.com]  
**Sent:** Friday, February 05, 2010 11:09 AM  
**To:** Cody Whittington  
**Subject:** FW: Property Claim- Signal Dry Dock  
**Attachments:** 20100203101008349.pdf

Last one- has a good weekend!

Ken

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**From:** Spears, Lisa [mailto:LSpears@signalint.com]  
**Sent:** Wednesday, February 03, 2010 10:56 AM  
**To:** Cruikshank, Ken; bullock\_jj@willis.com; Baker, John  
**Cc:** Cunningham, Chris; William Minadeo; Morisse, Michelle  
**Subject:** RE: Property Claim

Ken,

Please note that Signal is using \$5mm of the \$10mm received towards Debris Removal {section 10 of the attached}; therefore, we have only been paid \$5mm of the TIV \$14,969,980 for the Dock. We ask that the remainder be released as indicated in the original email of this string. Thanks.

Lisa

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**From:** Spears, Lisa  
**Sent:** Wednesday, February 03, 2010 9:01 AM  
**To:** 'Cruikshank, Ken'; bullock\_jj@willis.com; Baker, John  
**Cc:** Cunningham, Chris; William Minadeo; Morisse, Michelle  
**Subject:** RE: Property Claim

Ken, attached are 1) DLS FMV report at the value of \$16,200,000, and 2) Property Schedule with TIV \$14,969,980 for the Dry-Dock "location"

Noted below are the appropriate sections from the policy for LIMITS OF LIABILITY and VALUATION.

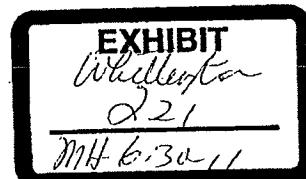
Please let me know if you need anything further to support our claim. Thanks.

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**D. LIMITS OF LIABILITY**

When a Limit of Liability for a "location" or other specified property is shown, such Limit shall be the maximum payable for any loss or damage arising from physical loss, damage or destruction of the type insured by this Policy at the "location" or involving such other specified property.

2/12/2010



MSI 001118

**Endorsement 4 – Valuation of the Primary Property Insurance provides:**

**It is hereby understood and agreed that, in case of loss, the basis of adjustment, shall be on the basis of Actual Cash Value as respects Contractors Equipment (except leased/rented equipment when required by lease agreement) Bulk heads and Dry Docks.**

**The Actual Cash Value of the property at the time any loss or damage occurs shall be ascertained on the estimated Replacement Value with proper deduction for physical depreciation, however caused, and shall in no event exceed what it would then cost to repair the same with material of like kind and quality.**

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**From:** Cruikshank, Ken [mailto:Ken.Cruikshank@yorkisg.com]  
**Sent:** Wednesday, February 03, 2010 8:34 AM  
**To:** Spears, Lisa; bullock\_jj@willis.com; Baker, John  
**Cc:** Cunningham, Chris; William Minadeo; Morisse, Michelle  
**Subject:** RE: Property Claim

Just need to review all the doc's that make up the difference between the 13,600,000 and the 14,969,980.

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**From:** Spears, Lisa [mailto:LSpears@signalint.com]  
**Sent:** Wednesday, February 03, 2010 8:29 AM  
**To:** Cruikshank, Ken; bullock\_jj@willis.com; Baker, John  
**Cc:** Cunningham, Chris; William Minadeo; Morisse, Michelle  
**Subject:** RE: Property Claim

Okay. However, I'm asking for TIV on the dry-dock versus ACV. Please let me know what you need to support this request.

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**From:** Cruikshank, Ken [mailto:Ken.Cruikshank@yorkisg.com]  
**Sent:** Wednesday, February 03, 2010 8:27 AM  
**To:** Spears, Lisa; bullock\_jj@willis.com; Baker, John  
**Cc:** Cunningham, Chris; William Minadeo; Morisse, Michelle  
**Subject:** RE: Property Claim

I understand that but we need to review all the invoices on the other parts first, that is why I want to go ahead now and get the rest of the dry dock.

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**From:** Spears, Lisa [mailto:LSpears@signalint.com]  
**Sent:** Wednesday, February 03, 2010 8:22 AM  
**To:** Cruikshank, Ken; bullock\_jj@willis.com; Baker, John  
**Cc:** Cunningham, Chris; William Minadeo; Morisse, Michelle  
**Subject:** RE: Property Claim

Ken, please note that I'm asking for \$13,271,858 and not just the remainder of the Dry-Dock ACV which would net \$2,920,000. Please advise what further documentation you require to support this request.

TIV - Drydock	\$14,969,980.00
Sublimit (Newly Acquired Equipment)	\$ 1,244,494.00
Sublimit (Debris Removal)	\$ 5,000,000.00
Sublimit (Claim Preparation)	\$ 100,000.00
	<b>SUBTOTAL \$21,314,474.00</b>
Less Deductible (5% of 14,969,980)	\$ (748,499.00)
	<b>\$ 20,565,975.00</b>
 Rental Equipment	\$ 138,018.75
Less Deductible	\$ (25,000)
	<b>\$ 113,018.75</b>
 BI (Extra Expense to date)	\$ 2,592,864.00
	<b>TOTAL \$23,271,857.75</b>
 Payment by ACE Westchester	\$ (10,000,000)

**DUDE AND OWING \$13,271,857.75**

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**From:** Cruikshank, Ken [mailto:[Ken.Cruikshank@yorksg.com](mailto:Ken.Cruikshank@yorksg.com)]  
**Sent:** Wednesday, February 03, 2010 7:57 AM  
**To:** Spears, Lisa; [bullock\\_jj@willis.com](mailto:bullock_jj@willis.com); Baker, John  
**Cc:** Cunningham, Chris; William Minadeo; Morisse, Michelle  
**Subject:** RE: Property Claim

I am currently trying to get the remainder of the 13,600,000 less the deductible from Max Specialty. As I noted the other day Max advises they are reviewing the coverage question on the debris removal. Are all the actual invoices for the rest of this at your office? If so I think Bill and I should visit you to discuss and review in the next couple of weeks or send them to Bill to review first? Please give me your thoughts?

Ken

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**From:** Spears, Lisa [mailto:[LSpears@signalint.com](mailto:LSpears@signalint.com)]  
**Sent:** Tuesday, February 02, 2010 4:07 PM  
**To:** [bullock\\_jj@willis.com](mailto:bullock_jj@willis.com); Baker, John  
**Cc:** Cunningham, Chris; Cruikshank, Ken  
**Subject:** Property Claim

Please see attached.

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2/12/2010

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